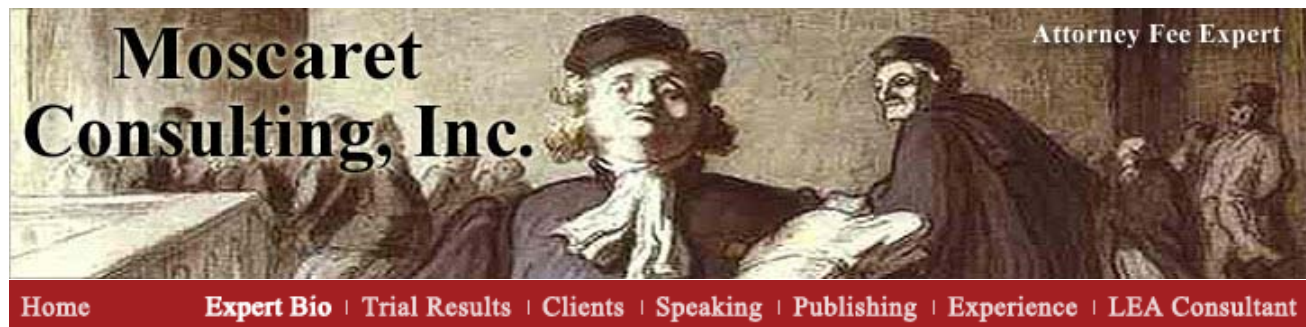


EXHIBIT A



Ken Moscarel, Esq. is one of the top experts in his field. According to the National Association of Legal Fee Analysis (NALFA) in Chicago, "Mr. Moscarel is widely regarded as one of the nation's leading authorities on attorney fees."

Kenneth Moscarel graduated from Georgetown University Law Center in 1980, and was admitted to practice in California the same year. From 1980-1990, Mr. Moscarel was primarily a business litigator in Los Angeles practicing in California state and federal courts. He has trial experience.

In 1990, Ken Moscarel began to specialize in the emerging field of litigation management and attorney fee dispute resolution, and continues to do so. Mr. Moscarel is regularly retained as a consultant/expert witness by clients, law firms, and third-party payers involved in major fee disputes.

Since 1990, Mr. Moscarel has analyzed the reasonableness of **over \$1.5 billion** in legal billings in a variety of cases from large and small law firms across the U.S. He has been involved in more than 200 large fee disputes. Mr. Moscarel supports his expert opinions, wherever possible, by citation to federal and state case decisions which have adjudicated similar fee and billing issues.

Mr. Moscarel has testified as an expert witness in court, deposition, and arbitration. He has also submitted expert declarations in federal and state courts. View some **favorable trial results** [here](#).

Mr. Moscarel is frequently retained by **major, Top 250 U.S. law firms** to testify in large, complex cases ([view here](#)). He often testifies about large law firm billings, and has partner references at many large law firms.

Ken Moscarel gave attorney fee expert testimony in 2008 in the huge **Enron securities class action litigation** in federal court in Houston. Lead plaintiff's counsel submitted a **\$700 million** attorney fee request in that case. Ken Moscarel was the sole "lodestar" reasonable fee expert testifying in the *Enron* case about reasonable hourly rates and hours billed. Mr. Moscarel testified alongside several nationally-prominent law professors and retired federal circuit judges who were co-experts with him, including law professors from Columbia University Law School and Harvard Law School, and retired 3rd U.S. Circuit judge H. Lee Sarokin. *Enron* is the largest securities class action lawsuit in U.S. history, and one of the largest business lawsuits generally ever litigated in this country.

The U.S. District Court in *Enron* relied heavily and favorably on Mr. Moscarel's expert opinions in making its record-setting \$700 million fee award ([view here](#)). The federal judge in *Enron* described Ken Moscarel as one of the "nationally prominent experts on fee awards" who was "highly qualified to testify about attorneys' fees and market rates." The court's published opinion was 209-pages long ([view here](#)).

Mr. Moscarel regularly testifies in major insurance recovery actions regarding the reasonableness of multimillion-dollar defense fees incurred in large, complex underlying litigation. Examples include **environmental contamination/toxic tort, asbestos, and securities fraud cases**. [Click here to read NALFA News Blog story.](#)

Ken Moscarel has provided a training/instructional MCLE program for all retired federal court and state court judges at the **JAMS** organization in California and nationwide on resolving large, complex attorney fee disputes. Click [here](#) to view a testimonial letter we received from JAMS. Mr. Moscarel co-wrote an article with **Richard Chernick** of JAMS, which was published in the Los Angeles/San Francisco *Daily Journal*.

Ken Moscarel was hired to conduct a litigation management review of the 270-attorney legal department for the County of Los Angeles, the nation's largest county, to examine how the L.A. County Counsel's Office managed and resolved its most difficult, high-stakes litigation. Click [here](#) for an excerpt from the Los Angeles/San Francisco *Daily Journal* regarding Kenneth Moscarel's expert credentials in that engagement.

During the 12-year period from 1996 - 2008, Mr. Moscaret helped supervise outside counsel relations for the General Counsel's Office of the Los Angeles Unified School District, a major public entity in California. In that capacity, Mr. Moscaret reviewed and approved the invoices of about 50 different law firms which were submitted to L.A. Unified for payment each month, including many major law firms. During those 12 years, Mr. Moscaret reviewed well over 30,000 law firm invoices in all manner of cases from large, midsize, and small law firms that work for L.A. Unified. He also helped L.A. Unified negotiate retainer agreements and hourly rates with its outside law firms, and assisted with law firm RFP competitions and outside counsel selection at L.A. Unified.

Mr. Moscaret frequently speaks and publishes in his field, and has been interviewed for feature stories by the media. Moscaret Consulting has published "self-help" instructional materials for small businesses and consumers.

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In the following cases, Kenneth Moscarel's expert opinions were **adopted by the court/arbitration panel** in arriving at favorable rulings on attorney fee issues for Mr. Moscarel's clients:

1. In the largest securities class action attorney fee award in U.S. history in the *Enron* case, the **U.S. District Court for the Southern District of Texas in Houston** relied heavily and favorably on Ken Moscarel's expert opinions in issuing its record-setting \$700 million fee award. The District Court identified Mr. Moscarel as one of the "nationally prominent experts on fee awards" who was testifying in the *Enron* case and found Mr. Moscarel to be "highly qualified to testify about attorneys' fees and market rates." In its 209-page fee opinion, the District Court agreed with and adopted Kenneth Moscarel's opinions on the reasonableness of lead plaintiff's counsel's hourly rates, use of contract attorneys, case staffing, and efficient litigation management practices. Ken Moscarel testified on behalf of lead plaintiff's counsel in *Enron*. For a reference, please contact Patrick Coughlin, Esq., managing partner, Coughlin Stoia Geller Rudman & Robbins in San Diego. 2008 ruling.
2. **A Los Angeles County Superior Court judge in downtown Los Angeles** ruled after a multi-week trial that over \$9 million in legal fees/costs billed by a high-profile, major law firm in Century City were reasonably incurred in large, complex litigation. Ken Moscarel submitted expert testimony at trial in support of the reasonableness and efficiency of the law firm's fees. For a reference, please contact Scott Gizer, Esq., trial counsel at Glaser, Weil, Fink, Jacobs, Howard & Shapiro in Los Angeles. 2010 ruling. **Click [here](#) to read NALFA News Blog story. Click [here](#) to read the court's final written decision (Mr. Moscarel's expert testimony is cited on numbered page 18 of the decision).**
3. A **three-person arbitration panel in Los Angeles** (which included a retired California Supreme Court justice) unanimously agreed with Ken Moscarel's opinions in this seven-figure insurance coverage fee dispute that \$550 per hour (as a 2006 rate) for a litigation partner at a major law firm in Century City was reasonable. The insurance carrier argued at trial that \$185 per hour was a more appropriate rate. Kenneth Moscarel testified on behalf of the corporate policyholder in the case. For a reference, please contact David Schack, Esq., policyholder coverage litigation partner, K&L Gates (formerly Kirkpatrick & Lockhart Preston Gates Ellis) in Los Angeles. 2007 ruling.
NOTE: Corporate policyholder's counsel - click [here](#) to read articles on attorney fee issues in insurance coverage disputes.
4. A **different three-person arbitration panel in Los Angeles** was persuaded by Ken Moscarel's expert testimony in another matter that a seven-figure fee request submitted by a prevailing-party fee applicant was excessive and unreasonable with respect to hourly rates and hours billed. Kenneth Moscarel testified on behalf of the fee-paying corporate defendant. For a reference, please contact Dana Levitt, Esq., litigation partner, McDermott Will & Emery in Los Angeles. 2006 ruling.
5. Ken Moscarel testified to a **three-person arbitration panel in San Francisco** in a seven-figure fee dispute that insurance carrier billing guidelines that were not delivered to defense counsel in a timely manner were not enforceable by the insurance carrier, and further, that there were flaws in an outside fee auditor's methodology for reviewing the defense billings. Kenneth Moscarel testified on behalf of the law firm which was defending asbestos lawsuits. For a reference, please contact John Brydon, Esq., litigation partner, Brydon Hugo & Parker in San Francisco. 2005 ruling.
6. A **Los Angeles County Superior Court judge in downtown Los Angeles** agreed with Ken Moscarel's expert opinions in a statutory fee-shifting case and found that lower billing rates typical of small-to-midsize law firms were more reasonable for a fee award than big-firm rates, where the prevailing-party fee applicant was a small law firm in Los Angeles. Kenneth Moscarel testified on behalf of defendant City of Los Angeles. Copy of court's ruling available upon request. 2003 ruling.
7. In an **unpublished appellate decision** *Gonzalez v. Roadway Express, Inc.*, Kenneth Moscarel was retained by defendant's counsel, Baker & Hostetler, and qualified to testify on the reasonableness of plaintiff's fee request in a

statutory fee-shifting case in Los Angeles County Superior Court. The appellate court ultimately both agreed and disagreed with Ken Moscarel's expert opinions. On the one hand, the court agreed with Kenneth Moscarel's position (as did plaintiff's own expert) that small-firm fee applicants should not be awarded big-firm rates in a fee-shifting case. This was the first time to our knowledge that a California appellate court had made such a judicial finding in any opinion, whether published or unpublished. Ken Moscarel was seeking that result.

NOTE: the court, however, disagreed with Kenneth Moscarel's additional view that, in determining an appropriate hourly rate to award in this case, the relevant pool of comparable attorneys for a small-firm fee applicant should be limited to other small law firms in Los Angeles. Ken Moscarel called this a "market layer" approach based on law firm size. The court pointed out that Kenneth Moscarel's approach conflicted with established case precedent, meaning that the broad legal market in Los Angeles was the relevant point of comparison, not just any single segment or layer of the market. Surprisingly, after reaching that conclusion, the court considered the facts of the case in light of Ken Moscarel's approach. 2005 ruling.

* Typically, Kenneth Moscarel's fee cases have ended up settling prior to reaching trial. The above are representative adjudicated results.

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Corporate and Institutional

- American Arbitration Association
- City of Commerce (California)
- City of Los Angeles
- County of Los Angeles
- Los Angeles Unified School District
- The Motion Picture Association of America
- Paramount Pictures Corporation
- U.S. Attorney's Office
- The Walt Disney Company
- Washington State Attorney General's Office

Major Law Firms

- Arnold & Porter
- Baker & Hostetler
- Covington & Burling
- Glaser Weil Fink Jacobs & Shapiro (Patricia "Patty" Glaser)
- Jeffer, Mangels, Butler & Marmaro
- Jones Day
- K&L Gates/Kirkpatrick & Lockhart Preston Gates Ellis
- Latham & Watkins (John Tang - firmwide co-chair, securities litigation)
- Littler Mendelson
- Loeb & Loeb
- Luce, Forward, Hamilton & Scripps
- Manatt, Phelps & Phillips
- McDermott Will & Emery
- Miller Barondess (Louis "Skip" Miller)
- Mitchell Silberberg & Knupp
- Morgan, Lewis & Bockius (Andrea Ordin - former U.S. Attorney, Los Angeles)
- Munger Tolles & Olson
- Musick Peeler & Garrett
- Paul Hastings Janofsky & Walker
- Pepper Hamilton
- Reed Smith
- Sedgwick, Detert, Moran & Arnold
- Sheppard, Mullin, Richter & Hampton
- Wiley Rein
- Winston & Strawn

Insurance Industry (earlier career)

- American International Group
- California Department of Insurance
- Chubb

- CIGNA/INA
- CNA
- Commercial Union Insurance Company
- Coregis
- Crum and Forster
- Farmers Insurance Group
- Fireman's Fund Insurance Company
- Golden Eagle Insurance Company
- Great American Insurance Company
- Maryland Casualty Company
- St. Paul Insurance Company

* The above list identifies clients, parties whom Kenneth Moscaret has worked with on attorney fee matters, and/or professional references.

Representative Large Cases

1. Retained by the largest law firm in Los Angeles to testify at arbitration against an insurance carrier in support of \$10 million in defense fees incurred by that law firm in defending a corporate policyholder-client against a securities class action lawsuit in federal court.
2. Retained as testifying fee expert by the City of Los Angeles to challenge a \$2.5 million attorney fee request by the ACLU and other public-interest law firms in the LAPD sex discrimination lawsuit in federal court in Los Angeles.
3. Retained by the Los Angeles Unified School District to analyze a \$700,000 fee request by plaintiffs' law firms in a federal class-action lawsuit in Los Angeles over special education funding.
4. Attorney fee expert retained by the Washington State Attorney General's Office to challenge plaintiffs' fee request after a \$17.8 million judgment in favor of three plaintiffs against a state-licensed group home.
5. Retained by the California Department of Insurance to oppose a large attorney fee request by public-interest law firms in the Proposition 103 insurance rate rollback litigation.
6. Attorney fee expert retained by a major insurance carrier to analyze over \$14 million in litigation expenses in a major environmental lawsuit in Michigan.

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Speaking Credits

1. Financial Executives Institute, Los Angeles, California, September 23, 1993; continuing education program on legal cost containment and attorney's fees.
2. "Law Day", California State University Fullerton, sponsored by KFI (AM 640), October 23, 1993; attorney guest lecturer on legal cost containment and attorney's fees.
3. International Biotechnology Exposition and Conference, Moscone Convention Center, San Francisco, California, October 26-28, 1993; part of the California Manufacturers Association delegation; legal cost containment and attorney's fees.
4. Los Angeles County Bar Association, Small Firm and Sole Practitioner Section, Los Angeles, California, November 2, 1993; MCLE panelist for program entitled "Understanding the Fee Arbitration Process"; spoke on using expert testimony at fee arbitrations.
5. California Society of Certified Public Accountants, Pasadena, California, November 15, 1993; legal cost containment and attorney's fees.
6. Council of Growing Companies, Los Angeles, California, January 12, 1994; legal cost containment and attorney's fees.
7. Law Offices of Bolling, Walter & Gawthorp, Sacramento, California, January 26, 1994; MCLE program on legal cost containment and legal fee auditing.
8. Maryland Insurance Company, Sacramento, California, March 2, 1994; controlling legal fees.
9. Westec (manufacturing trade show/exhibition), Los Angeles Convention Center, Los Angeles, California, March 21-23, 1994; part of the California Manufacturers Association delegation; legal cost containment and attorney's fees.
10. National Association of Female Executives, Santa Ana, California, July 27, 1994; controlling legal fees.
11. CPCU (Insurance) Society, Los Angeles, California, November 10, 1994; controlling legal expenses.
12. Century City Bar Association, Los Angeles, California, November 16, 1994; MCLE program on how to respond to a legal fee audit.
13. Law Firm of Musick, Peeler & Garrett, Los Angeles, California, April 13, 1995; MCLE program on legal fees and attorney billing issues.
14. Los Angeles County Bar Association, 2nd Annual Law Office Management Institute for Medium/Large Firms, Los Angeles, California, May 16, 1995; MCLE program on how to avoid legal fee audits.
15. California Society of Certified Public Accountants, Beverly Hills, California, October 17, 1995; legal bill audits.
16. City Attorney's Office, Seattle, Washington, October 29, 1996; resolving attorney fee disputes.
17. Washington State Attorney General's Office, Tacoma, Washington, November 1, 1996; winning attorney fee disputes.
18. University of Washington School of Law, Seattle, Washington, March 26, 1997; the "do's and don'ts" of attorney billing.
19. Orange County Bar Association, Orange, California, May 2, 1997; how litigators can increase corporate client satisfaction.
20. Commercial Union Insurance Company, Boston, Massachusetts, May 19, 1997; legal-bill auditing.
21. Law Firm of Bogle & Gates, Seattle, Washington, October 10, 1997; opposing attorney's fee applications/client "pet peeves" in billing.
22. American Arbitration Association, Los Angeles, California, May 19-20, 1999; mediating Cumis fee disputes.
23. Sedgwick, Detert, Moran & Arnold, Los Angeles, California, July 23, 1999; Cumis counsel fee dispute resolution.
24. Manatt, Phelps & Phillips, Los Angeles, California, October 4, 1999; client "pet peeves" in billing and how to avoid being a fee audit target.
25. Financial Executives Institute, Los Angeles, California, September 21, 2000; how the Internet and other forces are changing the legal profession.

26. JAMS, Los Angeles, California, October 20, 2005; resolving large, complex attorney fee disputes (videoconferenced with JAMS offices in Orange County and San Francisco, California).
27. Bergman & Dacey, Los Angeles, California, February 1, 2007; attorney fee litigation.
28. Christensen, Glaser, Fink, Jacobs, Weil & Shapiro, Los Angeles, California, March 22, 2007; attorney fee litigation.
29. Squire, Sanders & Dempsey, Los Angeles, California, May 22, 2007; attorney fee litigation.
30. Dickstein Shapiro, Los Angeles, California, July 19, 2007; attorney fee recovery in insurance litigation.
31. Howrey, Los Angeles, California, September 11, 2007; attorney fee recovery in insurance litigation.
32. San Diego County Bar Association, Insurance and Bad Faith Section, San Diego, California, September 25, 2007; attorney fee recovery in insurance litigation.
33. Orange County Bar Association, Insurance Law Section, Costa Mesa, California, September 28, 2007; attorney fee recovery in insurance litigation.
34. Callahan & Blaine, Santa Ana, California, October 26, 2007; attorney fee issues in insurance litigation.
35. JAMS, Los Angeles, California, May 13, 2008; attorney fee awards in large, complex cases (videoconferenced and teleconferenced to all JAMS offices in California and nationwide; creation of related DVD training materials).
36. National Association of Legal Fee Analysis (NALFA), Los Angeles, California, June 19, 2008; first annual "Los Angeles Attorney Fee Program: It Pays to Be Reasonable," half-day conference.
37. AAJ Winter Convention, Class Action Litigation Group, New Orleans, Louisiana, February 8, 2009; "Lodestar Fee Issues in Class Action Fee Awards."
38. Financial Executives International, Newport Beach, California, January 11, 2012; continuing education program on legal fees and litigation management.

Media Credits (Feature Stories)

1. KTLA Channel 5 "News at 10 PM", Los Angeles, California, October 3, 1994; on-camera interview regarding legal cost control and attorney/client fee disputes.
2. San Diego Union - Tribune, San Diego, California, July 2, 1995; "It's a Buyer's Market For Lawyers' Services."
3. Los Angeles Daily Journal, Los Angeles, California, February 24, 1997; "Inside Pollster."
4. KFWB News Radio, Los Angeles, California, March 22, 2000; on-air interview regarding controlling legal fees.

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Articles

1. Los Angeles Daily Journal, California Law Business section, October 25, 1993; "A Winning Strategy for Resolving Fee Disputes."
2. California Manufacturers Association Sacramento Report member newsletter, November 15, 1993; "Are Your Legal Fees Too High?"
3. Risk Management magazine, May 1996; "Demystifying Legal Bill Audits."
4. Apartment Age magazine, Apartment Owners of Greater Los Angeles, June 1994; "Taking the Surprises Out of Hiring an Attorney."
5. Managing Litigation Costs newsletter, IOMA, August 1994; "Trust But Verify: Use Compliance Audits to Enforce Billing Guidelines."
6. Los Angeles Daily Journal, August 29, 1994; "Corporate Clients Deserve 'Due Process' in Fee Auditing."
7. Los Angeles Daily Journal, June 19, 1998; "Pay Master."
8. Los Angeles Daily Journal, September 9, 1998; "Fee Fights: Mediating Cumis Counsel Disputes" (uncredited co-author with Richard Chernick, Esq.).
9. Los Angeles Daily Journal, September 29, 2000; "Fee for All."
10. Los Angeles Daily Journal, November 27, 2006; "Suits Over Legal Fees" (co-author).
11. Los Angeles Daily Journal, January 19, 2007; "Approaching Fee Arbitration" (co-author).
12. Los Angeles Daily Journal, February 2, 2007; "Hard Money" (co-author).
13. Los Angeles Daily Journal, March 1, 2007; "Avoiding Fee Traps" (co-author).
14. Century City Lawyer magazine, March 2007; "Think Ahead About An Attorney's Fee Award" (co-author).
15. Los Angeles Daily Journal, May 15, 2007; "Trying to Be Reasonable" (co-author).
16. Los Angeles Daily Journal, June 22, 2007; "Billing Guidelines."
17. Los Angeles Daily Journal, July 18, 2007; "Salvaging Payment."
18. Los Angeles Daily Journal, August 24, 2007; "Calibrating Staffing."
19. Los Angeles Daily Journal, October 1, 2007; "Delegating Duty."
20. Los Angeles Daily Journal, October 19, 2007; "Cross-Examined Confessional" (humor).
21. Los Angeles Daily Journal, November 12, 2007; "Branding Power."
22. Los Angeles Daily Journal, March 19, 2008; "Auditing the Auditors."
23. Los Angeles Daily Journal, April 2, 2008; "Clients as Gatekeepers."
24. Los Angeles Daily Journal, April 14, 2008; "Fee-Falling."
25. Orange County Lawyer magazine, April 2008; "Attorney Conferencing Clashes."
26. Los Angeles Daily Journal, September 19, 2008; "Proving Good Judgment, Efficiency Is Key to Obtaining a Fee Award."
27. Los Angeles Daily Journal, December 9, 2008; "Lean, Mean Class Action Fees."
28. Los Angeles Daily Journal, June 22, 2009; "California Firms Make Strides Toward More Efficient Billing."
29. Corporate Counsel Magazine, August 1, 2012; "Getting The Maximum Litigation Bang For Your Buck."

Instructional Materials

1. [myLawCoach](#) weblog (online training and advice for individual, consumer, self-employed, and small business clients on how to negotiate and deal with their attorneys in all the business aspects of their attorney-client relationships).
2. "How to Manage and Negotiate Fees With Your Attorney"™ (client training kit containing "book-on-tape" audio program, with printed cost-control checklists and worksheets).

Product Reviews

1. "Shopping for Legal Services (New Kit Available)," Today's Insurance Woman, September/October 1994, published by National Association of Insurance Women.
2. "Natural Born Billers and How to Control Them," Business Insurance, June 5, 1995.

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Principal, Moscaret Consulting, Pasadena, California/Sammamish, Washington (October 1993 - present)

- Specializing in litigation management and attorney fee dispute resolution on both plaintiff and defense sides.
- Regularly retained by major law firms, clients, insurance carriers, and public entities in large, complex cases involving millions of dollars in legal fees per case.
- Expert witness who has testified dozens of times in state and federal court at deposition, mediation, arbitration, and trial of attorney fee disputes.
- Lectures and publishes articles on litigation management and attorney fee disputes.

Partner, Cooper, Brown, Kardaras & Scharf, Pasadena, California (February 1990 - October 1993)

- Specializing in attorney fee dispute resolution and legal fee review.
- Handled nearly 70 large fee disputes ranging from \$100,000 into the millions of dollars, and provided written opinions to clients regarding disputed fees.
- Testified as expert witness in fee arbitration proceedings on the reasonableness of legal fees, propriety of attorney billing practices, and billing ethics generally.
- Negotiated settlements of fee disputes, and handled fee arbitrations for clients.
- Consulted with clients on litigation management strategies and cost containment techniques.

Senior Litigation Associate, Krane, Spolin, Rosin & Kabat, Century City, California (June 1987 - December 1989, when firm dissolved)

- Litigation practice areas included: insurance coverage and bad faith, unfair competition, trade secrets, business torts, wrongful termination, real estate, and breach of contract.
- Trial experience (first-chair).

Mackey Law Corporation, Century City, California /self-employed (August 1984 - June 1987)

- Legal services program for credit union members.
- Part-time litigation practice (including second-chair trial experience).

Associate Attorney, Angel & Neistat, Los Angeles, California (January 1983 - August 1984)

- Business litigation practice.
- Represented large corporate clients, including Home Federal Savings and Loan; Great American First Savings Bank; Central Savings; the Hawker-Siddley Ltd. International group; Certified Grocers.

Associate Attorney, Fulop & Hardee, Beverly Hills, California

Flint & MacKay, Los Angeles, California (September 1980 - December 1982, Merged firms when firm dissolved)

- Business litigation practice.
- Represented large corporate clients, including The Hearst Corporation; The Los Angeles Herald Examiner/San Francisco Examiner; First Colony Life Insurance Company; Inter-insurance Exchange of Automobile Club of Southern California.

Admissions

- State Bar of California, Admitted December 1980

Education

- J.D. Georgetown University Law Center, Washington, D.C., 1980.
- B.S. Economics, Santa Clara University, Santa Clara, CA, 1977 (magna cum laude), University Honors Program.
- Assistant Legislative Staffer, Senator Charles Percy (R-III.), Washington, D.C., 1978-79.
- Law Clerk, Comptroller of the Currency, Washington, D.C., 1979-1980.

Civic Activities

- Advisor (pro bono), Nissan - Los Angeles Open PGA Golf Tournament, Riviera Country Club; former member of tournament steering committee.
- Los Angeles Junior Chamber of Commerce, Board of Directors, 1983-1984.

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